

JENNIFER M. GRANHOLM
855 (Rev. 1-03) Governor



State of Michigan
department of treasury
Lansing

JAY B. RISING
State Treasurer

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION AND STATE BOARD OF ASSESSORS

**PRESENT: Robert H. Naftaly, Chair of STC, and Member of State Board of Assessors
Robert R. Lupi, Chair of State Board of Assessors, and Member of STC
Douglas B. Roberts, Member of STC and of State Board of Assessors**

**Kelli Sobel, Executive Secretary
Marie G. Medlock, Recording Secretary**

DATE OF MEETING: June 1, 2005

**PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Treasury Building
Lansing, MI**

TIME OF MEETING: 9:30 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

ACTIONS BY THE STATE TAX COMMISSION

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Myles Hoffert appeared before the Commission regarding Petition 154-02-0771 and presented no additional information. It was moved by Lupi, supported by Naftaly, and unanimously approved to deny the appeal and to ask the Executive Secretary to meet with Mr. Hoffert regarding concerns of timeliness of issues brought before the STC. Mr. Roberts was not in attendance for this vote.

Item 1. **Scheduled for 9:30 A.M.**

Argentine Township, Genesee County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1004; KIMBERLEE GORDON; ARGENTINE TWP.; GENESEE COUNTY County; SWARTZ CREEK Sch. Dist.; 25-01-25-300-012; REAL; Property; 2003 AV from \$ 61,800 to \$ 147,000; TV from \$52,890 to \$ 138,090.

Clark Township, Mackinac County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-02-0090; JOHN & DENISE HESSEL; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-427-026-00; REAL; Property; 2000 AV from \$ 1,500 to \$ 5,529; TV from \$ 1,472 to \$ 5,771; 2001 AV from \$ 1,500 to \$ 5,529; TV from \$ 1,472 to \$ 5,593; 2002 AV from \$ 5,529 to \$ 5,529; TV from \$ 5,529 to \$ 5,420; 2003 AV from \$ 5,529 to \$ 5,529; TV from \$ 5,611 to \$ 5,857.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-02-0091; JOHN & DENISE HESSEL; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-427-025-00; REAL; Property; 2000 AV from \$ 10,530 to \$ 13,916; TV from \$ 8,769 to \$ 12,672; 2001 AV from \$ 10,530 to \$ 13,916; TV from \$ 9,049 to \$ 13,077; 2002 AV from \$ 13,916 to \$ 13,916; TV from \$ 12,832 to \$ 12,495; 2003 AV from \$ 13,916 to \$ 13,916; TV from \$ 13,024 to \$ 13,697.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-02-2595; FRANK I HARDING III; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-008-022-00; REAL; Property; 2000 AV from \$ 60,530 to \$ 94,117; TV from \$ 56,071 to \$ 92,282; 2001 AV from \$ 60,530 to \$ 94,117; TV from \$ 57,865 to \$ 95,235; 2002 AV from \$ 60,530 to \$ 94,117; TV from \$ 59,716 to \$ 98,282; 2003 AV from \$ 60,530 to \$ 94,117; TV from \$ 60,611 to \$ 99,756.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-02-2626; CLARISSA GOAD; CLARK TWP.; MACKINAC COUNTY, LES CHENEAUX Sch. Dist.; 49-003-010-071-00; REAL; Property; 2000 AV from \$ 90,550 to \$ 123,690; TV from \$ 87,670 to \$ 121,279; 2001 AV from \$ 90,550 to \$ 123,690; TV from \$ 90,475 to \$ 125,159; 2002 AV from \$ 90,550 to \$ 123,690; TV from \$ 93,370 to \$ 129,164; 2003 AV from \$ 90,550 to \$ 123,690; TV from \$ 94,770 to \$ 131,101.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-0383; JAMES & SUSAN HESLA; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-560-001-00; REAL; Property;
 2001 AV from \$ 31,000 to \$ 70,829; TV from \$ 21,793 to \$ 69,060;
 2002 AV from \$ 31,100 to \$ 70,829; TV from \$ 22,490 to \$ 71,269;
 2003 AV from \$ 31,100 to \$ 70,829; TV from \$ 22,827 to \$ 72,338;
 2004 AV from \$ 164,039 to \$ 164,039; TV from \$ 23,352 to \$ 74,001.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-2079; DWAYNE FISCHER; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-420-004-00; REAL; Property;
 2001 AV from \$ 62,287 to \$ 76,329; TV from \$ 22,910 to \$ 39,616;
 2002 AV from \$ 62,287 to \$ 76,329; TV from \$ 23,643 to \$ 40,883;
 2003 AV from \$ 62,287 to \$ 76,329; TV from \$ 23,997 to \$ 41,450;
 2004 AV from \$ 75,737 to \$ 75,737; TV from \$ 42,450 to \$ 42,450.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1672; KAREN & SCOTT HOBSON; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-565-004-00; REAL; Property;
 2002 AV from \$ 103,730 to \$ 115,416; TV from \$ 108,320 to \$ 120,524;
 2003 AV from \$ 105,657 to \$ 117,348; TV from \$ 112,466 to \$ 124,853;
 2004 AV from \$ 117,398 to \$ 117,398; TV from \$ 115,052 to \$ 117,398.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1673; LACEN & LINDA SATTler; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-565-025-00; REAL; Property;
 2002 AV from \$ 58,700 to \$ 60,888; TV from \$ 58,138 to \$ 60,826;
 2003 AV from \$ 58,700 to \$ 60,888; TV from \$ 59,010 to \$ 61,738;
 2004 AV from \$ 238,645 to \$ 238,645; TV from \$ 60,367 to \$ 63,157.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1674; JONATHAN MICHAEL THOMPSON; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-104-009-00; REAL; Property;
 2002 AV from \$ 15,530 to \$ 19,106; TV from \$ 17,317 to \$ 21,305;
 2003 AV from \$ 21,527 to \$ 25,103; TV from \$ 25,425 to \$ 21,365;
 2004 AV from \$ 24,568 to \$ 25,638; TV from \$ 24,568 to \$ 24,568.

Item 1 (continued):

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It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1676; RUTH VISNAW; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-233-048-00; REAL; Property;
2002 AV from \$ 134,990 to \$ 155,802; TV from \$ 127,656 to \$ 153,211;
2003 AV from \$ 134,990 to \$ 155,802; TV from \$ 129,510 to \$ 155,449;
2004 AV from \$ 134,558 to \$ 134,558; TV from \$ 132,550 to \$ 134,558.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1680; DONALD J EVANS TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-101-003-00; REAL; Property;
2002 AV from \$ 48,460 to \$ 117,040; TV from \$ 50,603 to \$ 122,219;
2003 AV from \$ 48,460 to \$ 117,040; TV from \$ 51,362 to \$ 124,052;
2004 AV from \$ 433,311 to \$ 433,311; TV from \$ 52,543 to \$ 126,905.
The Commission admitted Assessor Exhibit 1 and Taxpayer Exhibit 1.

It was moved by Lupi, supported by Roberts, and unanimously approved to withdraw the below-referenced matter because there was a transfer of ownership:
154-04-1681; LAMOINE D & GLORIA AUSTIN; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-003-014-00; REAL; Property;
2002 AV from \$ 99,950 to \$ 103,810; TV from \$ 86,200 to \$ 90,939;
2003 AV from \$ 99,950 to \$ 103,810; TV from \$ 87,493 to \$ 92,303;
2004 AV from \$ 114,743 to \$ 114,743; TV from \$ 89,505 to \$ 94,425.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1683; MARY JO PAYMENT; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-565-024-10; REAL; Property;
2002 AV from \$ 32,330 to \$ 90,799; TV from \$ 31,790 to \$ 94,817;
2003 AV from \$ 32,330 to \$ 90,799; TV from \$ 32,266 to \$ 96,239;
2004 AV from \$ 104,051 to \$ 90,601; TV from \$ 33,008 to \$ 90,601.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
4-04-1684; RAY GREGG; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-424-006-00; REAL; Property;
2002 AV from \$ 13,450 to \$ 46,931; TV from \$ 14,042 to \$ 49,007;
2003 AV from \$ 13,450 to \$ 46,931; TV from \$ 14,252 to \$ 49,742;
2004 AV from \$ 41,068 to \$ 41,068; TV from \$ 14,579 to \$ 41,068.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1686; JOHN E & DENISE HESSEL; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-427-025-00; REAL; Property;
2002 AV from \$ 13,916 to \$ 17,302; TV from \$ 12,832 to \$ 16,989;
2003 AV from \$ 13,916 to \$ 17,302; TV from \$ 13,024 to \$ 17,243;
2004 AV from \$ 49,211 to \$ 49,211; TV from \$ 13,323 to \$ 17,639.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1687; JAMES D & MARY E GARZELLONI; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-234-032-00; REAL; Property;
2003 AV from \$ 55,680 to \$ 57,681; TV from \$ 59,013 to \$ 61,136.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1688; KENNETH PENDERY; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-003-009-00; REAL; Property;
2002 AV from \$ 130,360 to \$ 134,667; TV from \$ 98,109 to \$ 103,399;
2003 AV from \$ 130,360 to \$ 134,667; TV from \$ 99,580 to \$ 104,949.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1689; ROGER & DAWN VANDEBUNTE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-410-030-10; REAL; Property;
2002 AV from \$ 2,500 to \$ 14,085; TV from \$ 2,608 to \$ 14,707;
2003 AV from \$ 2,500 to \$ 14,085; TV from \$ 2,647 to \$ 14,927;
2004 AV from \$ 26,955 to \$ 26,955; TV from \$ 2,707 to \$ 15,270.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1694; ROBERT B & KRISTA G BROWN; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-565-010-00; REAL; Property;
2002 AV from \$ 138,720 to \$ 152,098; TV from \$ 126,953 to \$ 143,378;
2003 AV from \$ 138,720 to \$ 152,098; TV from \$ 128,857 to \$ 145,528;
2004 AV from \$ 183,624 to \$ 183,624; TV from \$ 131,820 to \$ 148,875.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

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154-04-1695; SARAH S DUNN REV LIVING TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-565-011-00; REAL; Property;
 2002 AV from \$ 104,680 to \$ 117,039; TV from \$ 109,312 to \$ 122,218;
 2003 AV from \$ 104,680 to \$ 117,039; TV from \$ 110,951 to \$ 124,311;
 2004 AV from \$ 124,869 to \$ 124,869; TV from \$ 113,502 to \$ 124,869.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1696; MICHAEL & JUNE DAVIS; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-234-018-20; REAL; Property;
 2002 AV from \$ 84,910 to \$ 90,013; TV from \$ 80,041 to \$ 86,304;
 2003 AV from \$ 84,910 to \$ 90,013; TV from \$ 81,241 to \$ 87,598;
 2004 AV from \$ 111,580 to \$ 111,580; TV from \$ 83,109 to \$ 89,612.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1698; MILTON R & DIANNE SMELEWSKI; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-520-004-00; REAL; Property;
 2002 AV from \$ 67,290 to \$ 69,491; TV from \$ 55,700 to \$ 58,400;
 2003 AV from \$ 67,290 to \$ 69,491; TV from \$ 56,535 to \$ 59,276;
 2004 AV from \$ 59,245 to \$ 59,245; TV from \$ 57,835 to \$ 59,245.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1699; REX SCOTT & HELEN LORENE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-585-014-00; REAL; Property;
 2002 AV from \$ 91,000 to \$ 91,638; TV from \$ 95,026 to \$ 95,696;
 2003 AV from \$ 91,000 to \$ 91,638; TV from \$ 96,451 to \$ 97,129;
 2004 AV from \$ 100,920 to \$ 100,920; TV from \$ 98,669 to \$ 99,362.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1700; RICHARD C & DONNA M SCHAEFFER; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-585-010-10; REAL; Property;
 2002 AV from \$ 17,640 to \$ 28,953; TV from \$ 18,419 to \$ 30,233;
 2003 AV from \$ 17,640 to \$ 28,953; TV from \$ 18,695 to \$ 30,686;
 2004 AV from \$ 91,129 to \$ 67,050; TV from \$ 19,124 to \$ 31,391.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1701; BERNICE KREFT; CLARK TWP.; MACKINAC COUNTY; LES

CHENEAX Sch. Dist.; 49-003-580-007-00; REAL; Property;
2002 AV from \$ 62,720 to \$ 70,115; TV from \$ 74,344 to \$ 83,109;
2003 AV from \$ 62,720 to \$ 70,115; TV from \$ 75,459 to \$ 84,355.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1703; DUANE W UTECH JR; CLARK TWP.; MACKINAC COUNTY;
LES CHENEAX Sch. Dist.; 49-003-520-009-00; REAL; Property;
2002 AV from \$ 82,070 to \$ 90,038; TV from \$ 85,697 to \$ 94,023;
2003 AV from \$ 82,070 to \$ 90,038; TV from \$ 86,982 to \$ 95,433;
2004 AV from \$ 203,004 to \$ 203,004; TV from \$ 88,982 to \$ 97,627.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1704; LORRAINE STAHL; CLARK TWP.; MACKINAC COUNTY,
LES CHENEAX Sch. Dist.; 49-003-520-009-10; REAL; Property;
2002 AV from \$ 99,450 to \$ 125,714; TV from \$ 90,877 to \$ 123,124;
2003 AV from \$ 99,450 to \$ 125,714; TV from \$ 92,240 to \$ 124,970;
2004 AV from \$ 139,788 to \$ 139,788; TV from \$ 94,361 to \$ 127,844.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1705; CLARENCE H STODDARD ET AL; CLARK TWP.;
MACKINAC COUNTY; LES CHENEAX Sch. Dist.; 49-003-520-024-00;
REAL; Property;
2002 AV from \$ 75,330 to \$ 81,281; TV from \$ 72,855 to \$ 80,161;
2003 AV from \$ 75,330 to \$ 81,281; TV from \$ 73,947 to \$ 81,363;
2004 AV from \$ 99,809 to \$ 99,809; TV from \$ 75,647 to \$ 83,234.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1707; SHIRLEY GARNER; CLARK TWP.; MACKINAC COUNTY;
LES CHENEAX Sch. Dist.; 49-003-231-018-00; REAL; Property;
2002 AV from \$ 43,460 to \$ 46,253; TV from \$ 42,256 to \$ 45,685;
2003 AV from \$ 43,460 to \$ 46,253; TV from \$ 42,889 to \$ 46,370;
2004 AV from \$ 65,950 to \$ 65,950; TV from \$ 43,875 to \$ 47,436.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1708; DAVID K & MARCIA S ALTMAIER; CLARK TWP.;
MACKINAC COUNTY; LES CHENEAX Sch. Dist.; 49-003-232-004-00;

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REAL; Property;

2002 AV from \$ 73,530 to \$ 82,166; TV from \$ 64,843 to \$ 75,444;

2003 AV from \$ 73,530 to \$ 82,166; TV from \$ 65,815 to \$ 76,575;

2004 AV from \$ 135,940 to \$ 135,940; TV from \$ 67,328 to \$ 78,336.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1712; JAMES & KATHERINE GILL; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-585-016-20; REAL; Property;

2002 AV from \$ 99,410 to \$ 113,239; TV from \$ 98,024 to \$ 115,004;

2003 AV from \$ 99,410 to \$ 113,239; TV from \$ 99,494 to \$ 116,729;

2004 AV from \$ 229,179 to \$ 229,179; TV from \$ 101,782 to \$ 119,413.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1713; RICHARD CARR; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-545-024-00; REAL; Property;

2002 AV from \$ 47,760 to \$ 50,035; TV from \$ 42,849 to \$ 45,644;

2003 AV from \$ 47,760 to \$ 50,035; TV from \$ 43,491 to \$ 46,328;

2004 AV from \$ 50,100 to \$ 50,050; TV from \$ 44,491 to \$ 47,393.

It was moved by Lupi, supported by Naftaly, and approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1715; DAVID & JANICE FORBARD; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-003-029-00; REAL; Property;

2002 AV from \$ 80,840 to \$ 89,098; TV from \$ 84,416 to \$ 93,040;

2003 AV from \$ 80,840 to \$ 89,098; TV from \$ 85,682 to \$ 94,435;

2004 AV from \$ 115,214 to \$ 115,214; TV from \$ 87,652 to \$ 96,607.

Mr. Roberts dissented. The Commission admitted Assessor Exhibit 1.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1716; NORMAN & MARGARET GARVEY; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-003-016-00; REAL; Property;

REAL; Property;

2002 AV from \$ 71,090 to \$ 89,260; TV from \$ 63,443 to \$ 85,753;

2003 AV from \$ 71,090 to \$ 89,260; TV from \$ 64,394 to \$ 87,039;

2004 AV from \$ 90,803 to \$ 90,803; TV from \$ 65,875 to \$ 89,040.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1717; JACK & LINDA STANLEY; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-520-022-20; REAL; Property;

2002 AV from \$ 56,640 to \$ 65,065; TV from \$ 62,814 to \$ 71,509;

2003 AV from \$ 56,640 to \$ 65,065; TV from \$ 63,756 to \$ 72,581;
 2004 AV from \$ 96,704 to \$ 96,704; TV from \$ 65,222 to \$ 74,250.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1719; RICHARD & CHERYL KRETZ; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-545-012-10; REAL; Property;
 2002 AV from \$ 42,550 to \$ 53,467; TV from \$ 39,272 to \$ 52,678;
 2003 AV from \$ 42,550 to \$ 53,167; TV from \$ 39,861 to \$ 53,468;
 2004 AV from \$ 70,419 to \$ 70,419; TV from \$ 40,777 to \$ 54,697.

It was moved by Lupi, supported by Naftaly, and unanimously approved to adopt the revised figures in the below-referenced requested assessed and taxable values for the years 2002, 2003, and 2004:

2002:

Assessed Value:	\$ 2,750	to	\$ 6,138
Taxable Value:	\$ 2,869	to	\$ 6,408

2003:

Assessed Value:	\$ 2,750	to	\$ 6,138
Taxable Value:	\$ 2,912	to	\$ 6,504

2004:

Assessed Value:	\$13,089	to	\$13,089
Taxable Value:	\$ 2,978	to	\$ 6,653

154-04-1720; WAYNE MAKI; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-216-005-10; REAL; Property;
 2004 AV from \$ 16,174 to \$ 16,174; TV from \$ 2,978 to \$ 9,565.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1771; ROGER & BLANCHE HAMEL; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-500-015-00; REAL; Property;
 2002 AV from \$ 103,210 to \$ 119,619; TV from \$ 80,134 to \$ 100,283;
 2003 AV from \$ 103,210 to \$ 119,619; TV from \$ 81,336 to \$ 101,787;
 2004 AV from \$ 103,156 to \$ 103,156; TV from \$ 83,203 to \$ 103,156.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1772; CARTY FAMILY TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-424-021-30; REAL; Property;
 2002 AV from \$ 39,810 to \$ 42,957; TV from \$ 33,564 to \$ 37,428;
 2003 AV from \$ 39,810 to \$ 42,957; TV from \$ 34,067 to \$ 37,989;

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2004 AV from \$ 40,083 to \$ 40,083; TV from \$ 34,850 to \$ 38,862.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1773; PAUL & DAWN GRIFFIN; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-500-011-10; REAL; Property;
2002 AV from \$ 51,460 to \$ 53,205; TV from \$ 51,183 to \$ 53,325;
2003 AV from \$ 51,460 to \$ 53,205; TV from \$ 51,950 to \$ 54,124;
2004 AV from \$ 60,550 to \$ 60,550; TV from \$ 53,144 to \$ 55,368.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1775; JOHN HASSAN; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-670-004-00; REAL; Property;
2002 AV from \$ 59,070 to \$ 61,226; TV from \$ 45,899 to \$ 48,544;
2003 AV from \$ 59,070 to \$ 61,226; TV from \$ 46,587 to \$ 49,272;
2004 AV from \$ 103,551 to \$ 103,551; TV from \$ 47,658 to \$ 50,405.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1776; CHARLES & MARY MCCLOSKEY; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-520-003-00; REAL; Property;
2002 AV from \$ 55,750 to \$ 58,365; TV from \$ 48,511 to \$ 51,723;
2003 AV from \$ 55,750 to \$ 58,365; TV from \$ 49,238 to \$ 52,498.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1778; ELEANOR NEMETH; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-505-001-00; REAL; Property;
2002 AV from \$ 50,150 to \$ 65,384; TV from \$ 51,306 to \$ 68,277;
2003 AV from \$ 50,150 to \$ 65,384; TV from \$ 52,075 to \$ 69,301;
2004 AV from \$ 138,896 to \$ 138,896; TV from \$ 53,272 to \$ 70,894.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1779; GREGORY MCLEOD; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-500-016-00; REAL; Property;
2002 AV from \$ 86,320 to \$ 98,446; TV from \$ 72,411 to \$ 87,299;
2003 AV from \$ 86,320 to \$ 98,446; TV from \$ 73,497 to \$ 88,608;
2004 AV from \$ 131,081 to \$ 131,081; TV from \$ 75,187 to \$ 90,645.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1780; RANDOLPH & KIMBERLY DUNN; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-436-039-20; REAL; Property;

2002 AV from \$ 21,960 to \$ 29,032; TV from \$ 21,876 to \$ 30,315;

2003 AV from \$ 21,960 to \$ 29,032; TV from \$ 22,204 to \$ 30,769;

2004 AV from \$ 46,135 to \$ 46,135; TV from \$ 22,714 to \$ 31,476.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1781; ETHEL AUTORE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-500-013-00; REAL; Property;

2002 AV from \$ 63,870 to \$ 79,070; TV from \$ 55,924 to \$ 74,586;

2003 AV from \$ 63,870 to \$ 79,070; TV from \$ 56,762 to \$ 75,704;

2004 AV from \$ 67,816 to \$ 67,816; TV from \$ 58,067 to \$ 67,816.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1783; JAMES DUNN; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-008-027-20; REAL; Property;

2002 AV from \$ 60,440 to \$ 73,155; TV from \$ 58,995 to \$ 72,274;

2003 AV from \$ 60,440 to \$ 73,155; TV from \$ 59,879 to \$ 73,358;

2004 AV from \$ 93,860 to \$ 93,860; TV from \$ 61,256 to \$ 75,045.

It was moved by Roberts, supported by Lupi, and approved to allow the assessor until August 1st to file Form L-4154 on Parcel Nos. 49-003-560-001-20 and 49-003-560-001-22. The Commission directed the Assessment and Certification Division staff to review the calculations and record cards on the lots and to reschedule a hearing on both parcels for the same date in the below-referenced matter:

154-04-1784; DAVID & RHEA KREUCHER; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-560-001-22; REAL; Property;

2002 AV from \$ 18,400 to \$ 226,151; TV from \$ 19,212 to \$ 236,160;

2003 AV from \$ 18,400 to \$ 226,151; TV from \$ 19,500 to \$ 239,702;

2004 AV from \$ 322,833 to \$ 345,754; TV from \$ 156,155 to \$ 245,215.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2109; DONALD DUNN C/O JAMES R DUNN; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-008-027-22; REAL; Property;

2002 AV from \$ 60,440 to \$ 73,155; TV from \$ 58,995 to \$ 72,274;

2003 AV from \$ 60,440 to \$ 73,155; TV from \$ 59,879 to \$ 73,358;

2004 AV from \$ 93,860 to \$ 93,860; TV from \$ 61,256 to \$ 75,045.

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It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2110; ANDREW DUNN C/O JAMES DUNN; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-008-027-21; REAL; Property;

2002 AV from \$ 60,440 to \$ 73,155; TV from \$ 58,995 to \$ 72,274;

2003 AV from \$ 60,440 to \$ 73,155; TV from \$ 59,879 to \$ 73,358;

2004 AV from \$ 93,860 to \$ 93,860; TV from \$ 61,256 to \$ 75,045.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2111; ALICE SAWACKY; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-725-024-00; REAL; Property;

2002 AV from \$ 24,460 to \$ 26,054; TV from \$ 20,942 to \$ 22,900;

2003 AV from \$ 24,460 to \$ 26,054; TV from \$ 21,256 to \$ 23,243;

2004 AV from \$ 25,764 to \$ 25,764; TV from \$ 21,744 to \$ 23,777.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2112; WILLIAM LISZEWSKI; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-234-037-00; REAL; Property;

2002 AV from \$ 9,770 to \$ 29,670; TV from \$ 10,201 to \$ 30,981;

2003 AV from \$ 9,770 to \$ 29,670; TV from \$ 12,786 to \$ 33,877;

2004 AV from \$ 45,931 to \$ 45,931; TV from \$ 13,080 to \$ 34,656.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2113; JOHN & EMILY WOLFE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-233-005-00; REAL; Property;

2002 AV from \$ 132,120 to \$ 140,144; TV from \$ 135,961 to \$ 145,813;

2003 AV from \$ 132,120 to \$ 140,144; TV from \$ 138,000 to \$ 148,000;

2004 AV from \$ 171,539 to \$ 171,539; TV from \$ 141,174 to \$ 151,404.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2115; JAMES & JANET CAIRO; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-104-021-00; REAL; Property;

2002 AV from \$ 34,210 to \$ 49,239; TV from \$ 35,723 to \$ 51,417;

2003 AV from \$ 34,210 to \$ 49,239; TV from \$ 36,258 to \$ 52,188;

2004 AV from \$ 54,702 to \$ 54,702; TV from \$ 37,091 to \$ 53,388.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt

the below-referenced requested assessed and taxable values as presented:
 154-04-2454; PATRICK FAMILY TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-705-006-00; REAL; Property;
 2002 AV from \$ 94,480 to \$ 100,669; TV from \$ 98,661 to \$ 105,124;
 2003 AV from \$ 94,480 to \$ 100,669; TV from \$ 100,140 to \$ 106,700;
 2004 AV from \$ 115,937 to \$ 115,937; TV from \$ 102,443 to \$ 109,154.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
 154-04-2455; WILLIAM COLLINS; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-705-021-00; REAL; Property;
 2002 AV from \$ 94,700 to \$ 106,980; TV from \$ 94,022 to \$ 109,100;
 2003 AV from \$ 94,700 to \$ 106,980; TV from \$ 95,432 to \$ 110,736;
 2004 AV from \$ 98,972 to \$ 99,787; TV from \$ 97,626 to \$ 99,787.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
 154-04-2456; NATHAN HARRISON; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-705-022-10; REAL; Property;
 2002 AV from \$ 3,730 to \$ 31,576; TV from \$ 3,895 to \$ 32,973;
 2003 AV from \$ 3,730 to \$ 31,576; TV from \$ 3,953 to \$ 33,467;
 2004 AV from \$ 49,146 to \$ 49,146; TV from \$ 4,043 to \$ 34,236.

It was moved by Lupi, supported by Naftaly, and approved to adopt the below-referenced requested assessed and taxable values as presented:
 154-04-2457; THOMAS FLOOD FAMILY TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-620-004-00; REAL; Property;
 2002 AV from \$ 179,180 to \$ 200,636; TV from \$ 147,860 to \$ 174,205;
 2003 AV from \$ 179,180 to \$ 200,636; TV from \$ 150,077 to \$ 176,818;
 2004 AV from \$ 193,158 to \$ 193,158; TV from \$ 153,528 to \$ 180,884.
 Mr. Roberts dissented. The Commission admitted Taxpayer Exhibits 1 and 2.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
 154-04-2458; JOHN & SUSAN HALLUMS; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-625-018-00; REAL; Property;
 2002 AV from \$ 171,980 to \$ 178,734; TV from \$ 179,593 to \$ 186,645;
 2003 AV from \$ 171,980 to \$ 178,734; TV from \$ 182,286 to \$ 189,444;
 2004 AV from \$ 240,384 to \$ 240,384; TV from \$ 186,478 to \$ 193,801.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

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154-04-2459; MALLORY & CHARLOTTE BURKHOLDER; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-406-001-00; REAL; Property;
 2002 AV from \$ 44,357 to \$ 61,587; TV from \$ 15,828 to \$ 36,983;
 2003 AV from \$ 44,357 to \$ 61,587; TV from \$ 16,065 to \$ 37,537;
 2004 AV from \$ 65,458 to \$ 65,458; TV from \$ 16,434 to \$ 38,400.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2460; TED & BARBARA HRINIAK; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-424-030-10; REAL; Property;
 2002 AV from \$ 38,510 to \$ 48,985; TV from \$ 32,170 to \$ 45,032;
 2003 AV from \$ 38,510 to \$ 48,985; TV from \$ 32,652 to \$ 45,707.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2461; ROBERT & PATRICIA CARR; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-426-007-11; REAL; Property;
 2002 AV from \$ 62,170 to \$ 64,128; TV from \$ 53,517 to \$ 55,922;
 2003 AV from \$ 62,170 to \$ 64,128; TV from \$ 54,319 to \$ 56,760.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2462; ROBERT & LANDA MILLER; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-725-008-00; REAL; Property;
 2002 AV from \$ 58,070 to \$ 59,600; TV from \$ 48,507 to \$ 50,385;
 2003 AV from \$ 58,070 to \$ 59,600; TV from \$ 49,234 to \$ 51,140;
 2004 AV from \$ 72,269 to \$ 72,269; TV from \$ 43,871 to \$ 45,821.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2463; STEVE N DRESBACH; CLARK TWP.; MACKINAC COUNTY; LES CHENEAU Sch. Dist.; 49-003-725-011-10; REAL; Property;
 2002 AV from \$ 3,750 to \$ 9,286; TV from \$ 3,914 to \$ 9,695;
 2003 AV from \$ 3,750 to \$ 9,286; TV from \$ 3,972 to \$ 9,840;
 2004 AV from \$ 20,660 to \$ 20,660; TV from \$ 4,063 to \$ 10,066.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2464; NOEL & THERESA WEAVER; CLARK TWP.; MACKINAC

COUNTY; LES CHENEAUX Sch. Dist.; 49-003-725-023-00; REAL; Property;
 2002 AV from \$ 27,130 to \$ 32,860; TV from \$ 23,984 to \$ 31,021;
 2003 AV from \$ 27,130 to \$ 32,860; TV from \$ 24,343 to \$ 31,486;
 2004 AV from \$ 32,637 to \$ 32,637; TV from \$ 24,902 to \$ 32,210.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
 154-04-2465; MICHAEL & NANCY JOHNSON; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-655-012-00; REAL; Property;
 2002 AV from \$ 1,875 to \$ 3,750; TV from \$ 1,956 to \$ 3,914;
 2003 AV from \$ 1,875 to \$ 3,750; TV from \$ 1,985 to \$ 3,972;
 2004 AV from \$ 12,000 to \$ 12,500; TV from \$ 2,030 to \$ 4,063.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
 154-04-2466; ERNEST LINDBERG; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-690-035-20; REAL; Property;
 2002 AV from \$ 19,870 to \$ 27,568; TV from \$ 18,498 to \$ 27,950;
 2003 AV from \$ 19,870 to \$ 27,568; TV from \$ 18,775 to \$ 28,369;
 2004 AV from \$ 34,950 to \$ 34,950; TV from \$ 19,206 to \$ 29,021.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
 154-04-2467; CHARLES HORSBURGH; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-585-039-00; REAL; Property;
 2002 AV from \$ 96,040 to \$ 106,268; TV from \$ 88,663 to \$ 101,220;
 2003 AV from \$ 96,040 to \$ 106,268; TV from \$ 89,992 to \$ 102,738;
 2004 AV from \$ 111,864 to \$ 111,864; TV from \$ 92,061 to \$ 105,100.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
 154-04-2468; TRYGVE & CAROL VIGMOSTAD; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-585-053-00; REAL; Property;
 2002 AV from \$ 56,260 to \$ 57,863; TV from \$ 58,069 to \$ 60,040;
 2003 AV from \$ 56,260 to \$ 57,863; TV from \$ 58,940 to \$ 60,940.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
 154-04-2470; BOEHLKE FAMILY TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-600-012-00; REAL; Property;

2002 AV from \$ 73,480 to \$ 82,605; TV from \$ 77,659 to \$ 87,307;
2003 AV from \$ 73,480 to \$ 82,605; TV from \$ 78,823 to \$ 88,613.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2471; ROBERT DAVID AYRES; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-600-015-00; REAL; Property;
2002 AV from \$ 10,500 to \$ 37,314; TV from \$ 10,962 to \$ 38,964;
2003 AV from \$ 10,500 to \$ 37,314; TV from \$ 11,126 to \$ 39,548;
2004 AV from \$ 60,286 to \$ 60,286; TV from \$ 11,381 to \$ 40,457.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2472; KURT & MARY JOAN DUNCAN; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-615-005-20; REAL; Property;
2002 AV from \$ 47,260 to \$ 60,494; TV from \$ 39,656 to \$ 55,916;
2003 AV from \$ 47,260 to \$ 60,494; TV from \$ 40,260 to \$ 56,754

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2473; KIRK FAMILY TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-625-013-00; REAL; Property;
2002 AV from \$ 96,920 to \$ 106,621; TV from \$ 100,799 to \$ 110,930;
2003 AV from \$ 96,920 to \$ 106,621; TV from \$ 102,310 to \$ 112,593;
2004 AV from \$ 164,607 to \$ 164,607; TV from \$ 104,663 to \$ 115,182.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2474; CAROLYN BEACOM LIVING TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-625-027-10; REAL; Property;
2002 AV from \$ 79,720 to \$ 107,535; TV from \$ 73,793 to \$ 107,944;
2003 AV from \$ 79,720 to \$ 107,535; TV from \$ 74,899 to \$ 109,563;
2004 AV from \$ 178,336 to \$ 178,336; TV from \$ 76,621 to \$ 112,082.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2475; CARRIE B SAUVE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-625-038-00; REAL; Property;

2002 AV from \$ 99,920 to \$ 106,662; TV from \$ 86,317 to \$ 94,596;
 2003 AV from \$ 99,920 to \$ 106,662; TV from \$ 87,611 to \$ 96,014.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2478; ROBERT DUNN TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-436-076-00; REAL; Property;
 2002 AV from \$ 75,010 to \$ 115,762; TV from \$ 77,532 to \$ 120,886;
 2003 AV from \$ 75,010 to \$ 115,762; TV from \$ 78,694 to \$ 122,699;
 2004 AV from \$ 164,074 to \$ 164,074; TV from \$ 80,503 to \$ 125,521.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2479; WALLACE L & MARY LYNN VANALSTINE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-585-017-00; REAL; Property;
 2002 AV from \$ 76,120 to \$ 81,629; TV from \$ 79,488 to \$ 85,241;
 2003 AV from \$ 76,120 to \$ 81,629; TV from \$ 80,680 to \$ 86,519;
 2004 AV from \$ 92,474 to \$ 92,474; TV from \$ 82,535 to \$ 88,850.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2480; JOHN & MARIANNE MILKOWSKI; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-585-029-00; REAL; Property;
 2002 AV from \$ 79,845 to \$ 90,697; TV from \$ 68,870 to \$ 81,759;
 2003 AV from \$ 79,845 to \$ 90,697; TV from \$ 69,903 to \$ 82,985;
 2004 AV from \$ 111,684 to \$ 110,967; TV from \$ 71,510 to \$ 84,893.

Item 1 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3109; HAROLD L. & DIANE GLAUCH; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-003-014-00; REAL; Property;
 2004 AV from \$ 114,743 to \$ 114,743; TV from \$ 89,505 to \$ 94,425.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3774; JOHN & FRANCES DUTCHER; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-421-006-00; REAL; Property;
 2002 AV from \$ 15,000 to \$ 18,805; TV from \$ 4,622 to \$ 8,796;
 2003 AV from \$ 21,000 to \$ 24,805; TV from \$ 4,695 to \$ 8,931;
 2004 AV from \$ 21,000 to \$ 24,805; TV from \$ 4,798 to \$ 9,132.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
 154-04-3775; WILLIAM & RUTH SHELL; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-520-007-00; REAL; Property;
 2002 AV from \$ 48,100 to \$ 52,901; TV from \$ 40,182 to \$ 46,076;
 2003 AV from \$ 48,100 to \$ 52,901; TV from \$ 40,784 to \$ 46,767;
 2004 AV from \$ 48,100 to \$ 52,901; TV from \$ 41,722 to \$ 47,842.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
 154-05-0168; JOHN THOMPSON; CLARK TWP.; MACKINAC COUNTY;
 LES CHENEAUX Sch. Dist.; 49-003-585-016-30; REAL; Property;
 2003 AV from \$ 209,460 to \$ 217,433; TV from \$ 183,932 to \$ 193,870;
 2004 AV from \$ 500,987 to \$ 500,987; TV from \$ 188,162 to \$ 198,329.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission and convene the meeting of the State Board of Assessors.

ACTIONS BY THE STATE BOARD OF ASSESSORS

Item 2. Scheduled for 1:30 P.M.

It was moved by Lupi, supported by Roberts, and unanimously approved the 2005 preliminary assessed value for American Railcar Leasing to be \$1,920,000 with a taxable value of \$3,840,000. The Commission admitted American Railcar Leasing Exhibits 1 and 2.

Item 2 (continued):

Scheduled for 2:00 P.M.

It was moved by Roberts, supported by Lupi, and unanimously approved the 2005 preliminary true cash value for SBC in Michigan to be \$2,926,000. The Commission asked the staff to compute a new assessed value and taxable value. The Commission admitted SBC in Michigan Exhibit 1.

Scheduled for 2:30 P.M. – TELEPHONIC CONFERENCE

It was moved by Lupi, supported by Roberts, and unanimously approved the 2005 preliminary assessed and taxable values for McLeod USA Network to be \$10,867,700.

Scheduled for 3:00 A.M. – TELEPHONIC CONFERENCE

It was moved by Roberts, supported by Lupi, and unanimously approved the 2005 preliminary assessed and taxable values for Century Telephone of Michigan to be \$39,379,300 and for Century Telephone Midwest to be \$22,742,200

It was moved by Naftaly, supported by Roberts, and unanimously approved to adjourn the meeting of the State Board of Assessors and convene the meeting of the State Tax Commission.

ACTIONS BY THE STATE TAX COMMISSION

Item 3. It was moved by Roberts, supported by Lupi, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-04-3251; COMPUTER SALES INTERNATIONAL INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-096-220; PERSONAL; Property;
2004 AV from \$ 255,780 to \$ 247,400; TV from \$ 255,780 to \$ 247,400.

154-04-3310; DAVID HOLMES; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; 40-12-404-001; REAL; Property;
2004 AV from \$ 200 to \$ 5,200; TV from \$ 143 to \$ 3,730.

154-04-3433; DFS ACCEPTANCE; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-400-995; PERSONAL; Property;
2004 AV from \$ 10,000 to \$ 0 ; TV from \$ 10,000 to \$ 0 .

Item 3 (continued):

154-04-3739; SPECIALTY CASTINGS INC; SPRINGPORT TWP.; JACKSON COUNTY; SPRINGPORT Sch. Dist.; 999-01-20-102-014-07; PERSONAL--IFT; Property;
2002 AV from \$ 398,100 to \$ 759,700; TV from \$ 398,100 to \$ 759,700;
2003 AV from \$ 365,600 to \$ 695,750; TV from \$ 365,600 to \$ 695,750;
2004 AV from \$ 341,200 to \$ 646,950; TV from \$ 341,200 to \$ 646,950.

154-04-3742; WAY BAKERY; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-261890000; PERSONAL; Property;
2002 AV from \$1,421,900 to \$1,420,850; TV from \$1,421,900 to \$1,420,850;
2003 AV from \$1,382,000 to \$1,381,500; TV from \$1,382,000 to \$1,381,500;
2004 AV from \$1,417,200 to \$1,413,550; TV from \$1,417,200 to \$1,413,550.

154-04-3872; MARQUETTE MOUNTAIN SKI AREA; CITY OF MARQUETTE; MARQUETTE COUNTY; MARQUETTE CITY Sch. Dist.; 9650562; PERSONAL; Property;

2002 AV from \$ 24,800 to \$ 37,100; TV from \$ 24,800 to \$ 37,100;
 2003 AV from \$ 27,300 to \$ 38,300; TV from \$ 27,300 to \$ 38,300;
 2004 AV from \$ 30,000 to \$ 49,000; TV from \$ 30,000 to \$ 49,000.

154-04-3873; DAIMLER CHRYSLER CORP; SUMMERFIELD TWP.;
 MONROE COUNTY; SUMMERFIELD Sch. Dist.; 58-14-200-077-00;
 PERSONAL; Property;
 2002 AV from \$ 458,950 to \$ 0 ; TV from \$ 458,950 to \$ 0 .

154-04-3956; CARL & MARY VERMEESCH; BROCKWAY TWP.; SAINT
 CLAIR COUNTY County; YALE Sch. Dist.; 74-10-025-3002-000; REAL;
 Property;
 2002 AV from \$ 153,600 to \$ 167,350; TV from \$ 104,767 to \$ 118,517;
 2003 AV from \$ 183,300 to \$ 197,050; TV from \$ 106,338 to \$ 120,294;
 2004 AV from \$ 191,200 to \$ 197,050; TV from \$ 116,683 to \$ 123,060.

154-04-3957; ARTHUR & JOYCE LAUPICHLER; BROCKWAY TWP.;
 SAINT CLAIR COUNTY; YALE Sch. Dist.; 74-10-004-3002-000; REAL;
 Property;
 2002 AV from \$ 138,300 to \$ 143,800; TV from \$ 81,409 to \$ 86,909;
 2003 AV from \$ 160,800 to \$ 166,300; TV from \$ 82,630 to \$ 88,212;
 2004 AV from \$ 158,800 to \$ 164,300; TV from \$ 84,530 to \$ 90,240.

154-04-4298; VALASSIS MFG CO; CITY OF LIVONIA; WAYNE COUNTY;
 LIVONIA Sch. Dist.; 46-999-00-7981-000; PERSONAL; Property;
 2002 AV from \$6,992,590 to \$8,133,150; TV from \$6,992,590 to \$8,133,150;
 2003 AV from \$6,082,160 to \$6,984,300; TV from \$6,082,160 to \$6,984,300;
 2004 AV from \$5,310,430 to \$6,132,000; TV from \$5,310,430 to \$6,132,000.

Item 3 (continued):

154-05-0036; BROWN TRANSPORT; CITY OF HOLLAND; ALLEGAN
 COUNTY; HAMILTON Sch. Dist.; 03-50-53-020-715; PERSONAL; Property;
 2004 AV from \$ 11,000 to \$ 27,800; TV from \$ 11,000 to \$ 27,800.

154-05-0047; CHARLES ATKINS JR; GENESEE TWP.; GENESEE COUNTY;
 BEECHER Sch. Dist.; 25-11-19-503-161; REAL; Property;
 2004 AV from \$ 0 to \$ 7,300; TV from \$ 0 to \$ 7,300.

154-05-0051; ALLTEL/JEROME CS; SOMERSET TWP.; HILLSDALE
 COUNTY; NORTH ADAMS Sch. Dist.; 30-04-901-000-096; PERSONAL;
 Property; 2004 AV from \$ 40,490 to \$ 95,125; TV from \$ 40,490 to \$ 95,125.

154-05-0052; D & C HARDWARE; SOMERSET TWP.; HILLSDALE
 COUNTY; ADDISON Sch. Dist.; 30-04-901-000-012; PERSONAL; Property;
 2004 AV from \$ 2,538 to \$ 3,000; TV from \$ 2,538 to \$ 3,000.

154-05-0054; JOHN HANCOCK LEASING CORP; CITY OF LANSING;

INGHAM COUNTY; LANSING Sch. Dist.; 90-33-01-33-454-000; PERSONAL;
Property;
2004 AV from \$ 242,400 to \$ 229,019; TV from \$ 242,400 to \$ 229,019.

154-05-0063; ROBERT L JOHNSON CONSTRUCTION; SUMMIT TWP.;
JACKSON COUNTY; JACKSON Sch. Dist.; 900-13-37-000-018-10;
PERSONAL; Property;
2004 AV from \$ 153,400 to \$ 145,600; TV from \$ 153,400 to \$ 145,600.

154-05-0077; ENTERPRISE RENT-A-CAR; CITY OF WALKER; KENT
COUNTY; KENOWA HILLS Sch. Dist.; 41-50-86-020-523; PERSONAL;
Property; 2003 AV from \$ 9,450 to \$ 0 ; TV from \$9,450 to \$ 0 .

154-05-0078; MARK & LAURA HADDOCK; GENOA TWP.; LIVINGSTON
COUNTY; HOWELL Sch. Dist.; 11-05-201-002; REAL; Property;
2004 AV from \$ 20,000 to \$ 104,800; TV from \$ 20,000 to \$ 104,800.

154-05-0087; DANIEL SECORD; LASALLE TWP.; MONROE COUNTY;
MONROE Sch. Dist.; 58-09-130-150-21; REAL; Property;
2004 AV from \$ 0 to \$ 135,800; TV from \$ 0 to \$ 93,426;

154-05-0111; YONO BROTHERS REALTY; CITY OF ROMULUS; WAYNE
COUNTY; ROMULUS Sch. Dist.; 80-047-99-0011-701; REAL; Property;
2004 AV from \$ 0 to \$ 16,300; TV from \$ 0 to \$ 16,300.

Item 3 (continued):

154-05-0132; NATIONAL AMUSEMENTS INC; MERIDIAN CHARTER
TWP.; INGHAM COUNTY; HASLETT Sch. Dist.; 33-02-02-92-007-210;
PERSONAL; Property;
2003 AV from \$ 153,000 to \$ 61,180; TV from \$ 153,000 to \$ 61,180;
2004 AV from \$ 141,400 to \$ 56,560; TV from \$ 141,400 to \$ 56,560;
2005 AV from \$ 131,050 to \$ 52,420; TV from \$ 131,050 to \$ 52,420.

154-05-0139; ARROW SWIFT PRINTING; BLACKMAN TWP.; JACKSON
COUNTY; WESTERN Sch. Dist.; 900-08-43-600-137-00; PERSONAL;
Property;
2003 AV from \$ 221,786 to \$ 253,950; TV from \$ 221,786 to \$ 253,950;
2004 AV from \$ 167,285 to \$ 195,150; TV from \$ 167,285 to \$ 195,150.

154-05-0251; NATIONAL AMUSEMENTS INC; CITY OF WESTLAND;
WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1914-000;
PERSONAL; Property;
2003 AV from \$ 88,970 to \$ 35,590; TV from \$ 88,970 to \$ 35,590;
2004 AV from \$ 81,450 to \$ 32,580; TV from \$ 81,450 to \$ 32,580;

2005 AV from \$ 76,820 to \$ 30,730; TV from \$ 76,820 to \$ 30,730.

154-05-0257; GREAT AMERICA LEASING; MAPLE RIVER TWP.; EMMET COUNTY; PELLSTON Sch. Dist.; 09-90-01-103-330; PERSONAL; Property;
2003 AV from \$ 68,700 to \$ 32,800; TV from \$ 68,700 to \$ 32,800;
2004 AV from \$ 61,500 to \$ 24,600; TV from \$ 61,500 to \$ 24,600.

154-05-0275; MIBA HYDRAMECHANICA CORP; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-28-326-048-001; PERSONAL; Property;
2003 AV from \$ 332,400 to \$ 380,350; TV from \$ 332,400 to \$ 380,350;
2004 AV from \$ 310,500 to \$ 355,600; TV from \$ 310,500 to \$ 355,600.

154-05-0361; MATRIX ONE INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-271-280; PERSONAL; Property;
2003 AV from \$ 39,060 to \$ 147,830; TV from \$ 39,060 to \$ 147,830;
2004 AV from \$ 48,830 to \$ 139,460; TV from \$ 48,830 to \$ 139,460.

154-05-0449; BOUMA-BETTEN CONSTRUCTION; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90029-425-C; PERSONAL; Property;
2003 AV from \$ 24,100 to \$ 52,950; TV from \$ 24,100 to \$ 52,950;
2004 AV from \$ 28,700 to \$ 50,900; TV from \$ 28,700 to \$ 50,900;
2005 AV from \$ 28,700 to \$ 48,050; TV from \$ 28,700 to \$ 48,050.

Item 3 (continued):

154-05-0466; LAWRENCE DEVELOPMENT CO LLC; LAWRENCE TWP.; VAN BUREN COUNTY; LAWRENCE Sch. Dist.; 80-13-012-007-00; REAL; Property;
2003 AV from \$ 0 to \$ 10,500; TV from \$ 0 to \$ 8,106;
2004 AV from \$ 0 to \$ 11,500; TV from \$ 0 to \$ 8,292.

154-05-0469; RICHARD W JUHNKE; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0110-05-355-0; PERSONAL; Property;
2004 AV from \$ 23,432 to \$ 48,765; TV from \$ 23,432 to \$ 48,765.

154-05-0470; CITYNET FIBER NETWORK LLC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0101-00-320-0; PERSONAL; Property;
2005 AV from \$ 0 to \$ 2,376; TV from \$ 0 to \$ 2,376.

154-05-0471; ICX CORPORATION; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0109-00-995-0; PERSONAL; Property;
2005 AV from \$ 38,493 to \$ 76,198; TV from \$ 38,493 to \$ 76,198.

154-05-0472; LYON FINANCIAL SERVICES INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0122-06-101-1; PERSONAL; Property;
2005 AV from \$ 44,436 to \$ 47,901; TV from \$ 44,436 to \$ 47,901.

154-05-0473; LYON FINANCIAL SERVICES INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; LAKEVIEW Sch. Dist.; 0122-06-101-3; PERSONAL; Property;
2005 AV from \$ 95,218 to \$ 100,888; TV from \$ 95,218 to \$ 100,888.

154-05-0474; CARDTRONICS LP; CITY OF BATTLE CREEK; CALHOUN COUNTY; LAKEVIEW Sch. Dist.; 0103-03-370-0; PERSONAL; Property;
2005 AV from \$ 449 to \$ 3,484; TV from \$ 449 to \$ 3,484.

154-05-0475; HPSC INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; LAKEVIEW Sch. Dist.; 0108-00-300-2; PERSONAL; Property;
2005 AV from \$ 37,279 to \$ 32,700; TV from \$ 37,279 to \$ 32,700.

154-05-0476; CHARTER DEVELOPMENT COMPANY LLC; LANSING CHARTER TWP.; INGHAM COUNTY; WAVERLY Sch. Dist.; 33-21-000-044-00; PERSONAL; Property;
2005 AV from \$ 48,100 to \$ 49,400; TV from \$ 48,100 to \$ 49,400.

Item 3 (continued):

154-05-0512; INFRASOURCE UNDERGROUND CONST; PORT HURON TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-28-999-0177-100; PERSONAL; Property;
2005 AV from \$ 64,850 to \$ 130,900; TV from \$ 64,850 to \$ 130,900.

154-05-0525; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0001-000; REAL; Property;
2005 AV from \$ 900 to \$ 32,700; TV from \$ 900 to \$ 32,700.

154-05-0526; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0002-000; REAL; Property;
2005 AV from \$ 900 to \$ 32,700; TV from \$ 900 to \$ 32,700.

154-05-0527; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0003-000; REAL; Property;
2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0528; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0004-000; REAL; Property;
2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0529; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0005-000; REAL; Property; 2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0530; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0006-000; REAL; Property; 2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0531; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0007-000; REAL; Property; 2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0532; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0008-000; REAL; Property; 2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0533; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0009-000; REAL; Property; 2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0534; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0010-000; REAL; Property; 2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

Item 3 (continued):

154-05-0535; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0011-000; REAL; Property; 2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0536; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0012-000; REAL; Property; 2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0537; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0013-000; REAL; Property; 2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0538; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0014-000; REAL; Property; 2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0539; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0015-000; REAL; Property; 2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0540; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR

COUNTY; PORT HURON Sch. Dist.; 74-20-962-0016-000; REAL; Property;
2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0541; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR
COUNTY; PORT HURON Sch. Dist.; 74-20-962-0017-000; REAL; Property;
2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0542; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR
COUNTY; PORT HURON Sch. Dist.; 74-20-962-0018-000; REAL; Property;
2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0543; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR
COUNTY; PORT HURON Sch. Dist.; 74-20-962-0019-000; REAL; Property;
2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0544; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR
COUNTY; PORT HURON Sch. Dist.; 74-20-962-0020-000; REAL; Property;
2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0545; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR
COUNTY; PORT HURON Sch. Dist.; 74-20-962-0021-000; REAL; Property;
2005 AV from \$ 900 to \$ 25,050; TV from \$ 900 to \$ 25,050.

Item 3 (continued):

154-05-0546; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR
COUNTY; PORT HURON Sch. Dist.; 74-20-962-0022-000; REAL; Property;
2005 AV from \$ 900 to \$ 25,050; TV from \$ 900 to \$ 25,050.

154-05-0547; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR
COUNTY; PORT HURON Sch. Dist.; 74-20-962-0023-000; REAL; Property;
2005 AV from \$ 900 to \$ 21,100; TV from \$ 900 to \$ 21,100.

154-05-0548; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR
COUNTY; PORT HURON Sch. Dist.; 74-20-962-0024-000; REAL; Property;
2005 AV from \$ 900 to \$ 21,100; TV from \$ 900 to \$ 21,100.

154-05-0549; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR
COUNTY; PORT HURON Sch. Dist.; 74-20-962-0025-000; REAL; Property;
2005 AV from \$ 900 to \$ 26,800; TV from \$ 900 to \$ 26,800.

154-05-0550; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR
COUNTY; PORT HURON Sch. Dist.; 74-20-962-0026-000; REAL; Property;
2005 AV from \$ 900 to \$ 25,050; TV from \$ 900 to \$ 25,050.

154-05-0551; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR
COUNTY; PORT HURON Sch. Dist.; 74-20-962-0027-000; REAL; Property;

2005 AV from \$ 900 to \$ 25,050; TV from \$ 900 to \$ 25,050.

154-05-0552; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0028-000; REAL; Property; 2005 AV from \$ 900 to \$ 25,050; TV from \$ 900 to \$ 25,050.

154-05-0553; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0029-000; REAL; Property; 2005 AV from \$ 900 to \$ 22,050; TV from \$ 900 to \$ 22,050.

154-05-0554; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0030-000; REAL; Property; 2005 AV from \$ 900 to \$ 22,050; TV from \$ 900 to \$ 22,050.

154-05-0555; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0031-000; REAL; Property; 2005 AV from \$ 900 to \$ 22,050; TV from \$ 900 to \$ 22,050.

154-05-0556; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0032-000; REAL; Property; 2005 AV from \$ 900 to \$ 22,050; TV from \$ 900 to \$ 22,050.

Item 3 (continued):

154-05-0557; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0033-000; REAL; Property; 2005 AV from \$ 900 to \$ 22,050; TV from \$ 900 to \$ 22,050.

154-05-0558; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0034-000; REAL; Property; 2005 AV from \$ 900 to \$ 22,050; TV from \$ 900 to \$ 22,050.

154-05-0559; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0035-000; REAL; Property; 2005 AV from \$ 900 to \$ 22,050; TV from \$ 900 to \$ 22,050.

154-05-0560; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY County; PORT HURON Sch. Dist.; 74-20-962-0036-000; REAL; Property; 2005 AV from \$ 900 to \$ 22,050; TV from \$ 900 to \$ 22,050.

154-05-0561; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0037-000; REAL; Property; 2005 AV from \$ 900 to \$ 22,050; TV from \$ 900 to \$ 22,050.

154-05-0562; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0038-000; REAL; Property; 2005 AV from \$ 900 to \$ 24,100; TV from \$ 900 to \$ 24,100.

154-05-0563; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0039-000; REAL; Property; 2005 AV from \$ 900 to \$ 36,050; TV from \$ 900 to \$ 36,050.

154-05-0564; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0040-000; REAL; Property; 2005 AV from \$ 900 to \$ 33,050; TV from \$ 900 to \$ 33,050.

154-05-0565; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0041-000; REAL; Property; 2005 AV from \$ 900 to \$ 32,550; TV from \$ 900 to \$ 32,550.

154-05-0566; JAMES A RADATZ; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-962-0042-000; REAL; Property; 2005 AV from \$ 900 to \$ 40,150; TV from \$ 900 to \$ 40,150.

154-05-0567; BRIAN DUDA; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-991-0053-000; REAL; Property; 2005 AV from \$ 1,000 to \$ 53,800; TV from \$ 1,000 to \$ 53,800.

Item 3 (continued):

154-05-0568; EDWARD & BARBARA M DUDA; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-991-0062-000; REAL; Property; 2005 AV from \$ 1,000 to \$ 19,900; TV from \$ 1,000 to \$ 19,900.

154-05-0569; ANTHONY F & ALTHEA D RICHARDS; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-091-0046-020; REAL; Property; 2005 AV from \$ 21,650 to \$ 81,750; TV from \$ 19,563 to \$ 67,513.

154-05-0570; WILLIAM DALE & JULIE D LIEDKE; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-991-0046-000; REAL; Property; 2005 AV from \$ 1,000 to \$ 53,750; TV from \$ 1,000 to \$ 53,750.

154-05-0571; GAYLE EMIGH; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-991-0055-000; REAL; Property; 2005 AV from \$ 1,000 to \$ 113,000; TV from \$ 1,000 to \$ 113,000.

154-05-0572; RIVERSIDE BUILDERS INC; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-991-0049-000; REAL; Property; 2005 AV from \$ 1,000 to \$ 21,200; TV from \$ 1,000 to \$ 21,200.

154-05-0573; V & V ENTERPRISES GROUP; FORT GRATIOT TWP.; SAINT

CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-991-0050-000; REAL; Property; 2005 AV from \$ 1,000 to \$ 54,900; TV from \$ 1,000 to \$ 54,900.

154-05-0574; SANDRA S KAMMER; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-991-0056-000; REAL; Property; 2005 AV from \$ 1,000 to \$ 106,850; TV from \$ 1,000 to \$ 106,850.

154-05-0575; MARVIN R WESTON; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-200-0004-000; REAL; Property; 2005 AV from \$ 33,050 to \$ 142,800; TV from \$ 33,050 to \$ 142,800.

154-05-0576; MARK & DEBORAH LANGOLF; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-005-4004-200; REAL; Property; 2005 AV from \$ 3,450 to \$ 90,300; TV from \$ 3,450 to \$ 90,300.

154-05-0577; SEAN A & SUSANNA JOHNSTON; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-991-0051-000; REAL; Property; 2005 AV from \$ 1,000 to \$ 51,550; TV from \$ 1,000 to \$ 51,550.

Item 3 (continued):

154-05-0587; AIRWAY AUTOMATION INC; CITY OF GRAYLING; CRAWFORD COUNTY; CRAWFORD-AUSABLE Sch. Dist.; 20-070-990-001-001-00; PERSONAL; Property; 2003 AV from \$ 31,700 to \$ 317,700; TV from \$ 31,700 to \$ 317,700; 2004 AV from \$ 31,700 to \$ 307,100; TV from \$ 31,700 to \$ 307,100; 2005 AV from \$ 100,000 to \$ 301,800; TV from \$ 100,000 to \$ 301,800.

154-05-0588; RETRO DUCK.COM; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-01-691-150; PERSONAL; Property; 2005 AV from \$ 0 to \$ 4,600; TV from \$ 0 to \$ 4,600.

154-05-0589; NANCY WILSON; SHERMAN TWP.; ISABELLA COUNTY; CHIPPEWA HILLS Sch. Dist.; 37-22-062-00-366-00; REAL; Property; 2004 AV from \$ 2,900 to \$ 71,200; TV from \$ 2,352 to \$ 70,652.

154-05-0590; WILLIAM & CORNELIA OAKLEY; SHERMAN TWP.; ISABELLA COUNTY CHIPPEWA HILLS Sch. Dist.; 37-13-062-00-262-00; REAL; Property; 2003 AV from \$ 2,400 to \$ 25,100; TV from \$ 2,400 to \$ 24,011; 2004 AV from \$ 3,000 to \$ 25,600; TV from \$ 2,455 to \$ 24,563.

154-05-0591; ANDREA & JEFF BOETTNER; SHERMAN TWP.; ISABELLA COUNTY CHIPPEWA HILLS Sch. Dist.; 37-13-094-00-263-00; REAL; Property; 2003 AV from \$ 7,700 to \$ 33,600; TV from \$ 7,700 to \$ 33,089;

2004 AV from \$ 8,200 to \$ 34,200; TV from \$ 8,200 to \$ 33,850.

154-05-0594; LEAF FINANCIAL CORPORATION; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-12-03-650; PERSONAL; Property; 2004 AV from \$ 0 to \$ 11,400; TV from \$ 0 to \$ 11,400.

154-05-0595; CARDTRONICS LP; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-05-01-300; PERSONAL; Property; 2005 AV from \$ 300 to \$ 2,900; TV from \$ 300 to \$ 2,900.

154-05-0596; POLYTECH NETTING LP; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-032-349; PERSONAL; Property; 2004 AV from \$ 89,750 to \$ 98,530; TV from \$ 89,750 to \$ 98,530.

154-05-0597; ALLENDALE HARDWARE INC; ALLENDALE TWP.; OTTAWA COUNTY; ALLENDALE Sch. Dist.; 70-50-11-168-200; PERSONAL; Property; 2005 AV from \$ 65,900 to \$ 36,900; TV from \$ 65,900 to \$ 36,900.

Item 3 (continued):

154-05-0598; SYLVAN CROSSINGS LLC; SYLVAN TWP.; WASHTENAW COUNTY; CHELSEA Sch. Dist.; F-99-30-050-895; PERSONAL; Property; 2005 AV from \$ 10,000 to \$ 15,200; TV from \$ 10,000 to \$ 15,200.

154-05-0621; DURAMED PHARMACEUTICALS INC; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-025-821; PERSONAL; Property; 2005 AV from \$1,000,000 to \$1,254,500; TV from \$1,000,000 to \$1,254,500.

154-05-0622; GRAND RIVER CONSTRUCTION; CITY OF HUDSONVILLE; OTTAWA COUNTY; HUDSONVILLE Sch. Dist.; 70-50-72-029-950; PERSONAL; Property; 2003 AV from \$ 326,300 to \$ 565,500; TV from \$ 326,300 to \$ 565,500; 2004 AV from \$ 288,200 to \$ 497,300; TV from \$ 288,200 to \$ 497,300; 2005 AV from \$ 148,900 to \$ 333,100; TV from \$ 148,900 to \$ 333,100.

154-05-0623; SUBWAY; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-2629-000; PERSONAL; Property; 2003 AV from \$ 11,600 to \$ 19,450; TV from \$ 11,600 to \$ 19,450; 2004 AV from \$ 10,400 to \$ 19,300; TV from \$ 10,400 to \$ 19,300; 2005 AV from \$ 11,700 to \$ 17,950; TV from \$ 11,700 to \$ 17,950.

154-05-0624; SOMERSET CAPITAL GROUP; CASCADE TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-18-022-357; PERSONAL; Property; 2004 AV from \$ 0 to \$ 6,000; TV from \$ 0 to \$ 6,000;

2005 AV from \$ 0 to \$ 4,400; TV from \$ 0 to \$ 4,400.

154-05-0625; EPLUS GROUP; CASCADE TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-18-022-958; PERSONAL; Property;

2005 AV from \$ 0 to \$ 4,800; TV from \$ 0 to \$ 4,800.

154-05-0626; GENERAL ELECTRIC CAPITAL CORP; CASCADE TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-18-004-691; PERSONAL; Property; 2005 AV from \$ 2,500 to \$ 431,800; TV from \$ 2,500 to \$ 431,800.

154-05-0627; GENERAL ELECTRIC CAPITAL CORP; CASCADE TWP.; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-18-022-531; PERSONAL; Property; 2005 AV from \$ 87,800 to \$ 115,900; TV from \$ 87,800 to \$ 115,900.

154-05-0628; COUNTRY WATER TREATMENT INC; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-001-192; PERSONAL; Property;

2004 AV from \$ 0 to \$ 18,700; TV from \$ 0 to \$ 18,700.

Item 3 (continued):

154-05-0637; DANNY C & TRACY L CARSON; FAIR HAVEN TWP.; HURON COUNTY; UNIONVILLE Sch. Dist.; 3208-022-052-60; REAL; Property;

2003 AV from \$ 5,200 to \$ 48,400; TV from \$ 1,373 to \$ 48,400;

2004 AV from \$ 6,900 to \$ 50,100; TV from \$ 6,900 to \$ 49,513.

154-05-0639; PAPPY'S PLACE; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 91900-004-A; PERSONAL; Property;

2003 AV from \$ 26,100 to \$ 28,600; TV from \$ 26,100 to \$ 28,600;

2004 AV from \$ 26,200 to \$ 30,350; TV from \$ 26,200 to \$ 30,350;

2005 AV from \$ 25,600 to \$ 29,150; TV from \$ 25,600 to \$ 29,150.

154-05-0640; STRYKER SALES CORPORATION; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90012-107-D; PERSONAL; Property;

2005 AV from \$ 116,000 to \$ 121,400; TV from \$ 116,000 to \$ 121,400.

154-05-0641; STRYKER MEDICAL CORPORATION; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90012-107-A; PERSONAL; Property;

2005 AV from \$5,211,200 to \$5,267,250; TV from \$5,211,200 to \$5,267,250.

154-05-0642; MANATRON INC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90010-091-L; PERSONAL; Property;

2003 AV from \$ 193,200 to \$ 204,200; TV from \$ 193,200 to \$ 204,200;

2004 AV from \$ 198,800 to \$ 206,400; TV from \$ 198,800 to \$ 206,400;

2005 AV from \$ 225,300 to \$ 228,950; TV from \$ 225,300 to \$ 228,950.

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154-05-0643; MICHAEL & CORRINE SPIRL JR; NORTHFIELD TWP.; WASHTENAW COUNTY; WHITMORE LAKE Sch. Dist.; B-02-17-227-004; REAL; Property; 2005 AV from \$ 0 to \$ 1,100; TV from \$ 0 to \$ 1,100.

154-05-0660; ERVIN LEASING COMPANY; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 99555-004-A; PERSONAL; Property; 2005 AV from \$ 114,600 to \$ 120,400; TV from \$ 114,600 to \$ 120,400.

154-05-0662; PAVILLION LLC; EUREKA TWP.; MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-900-246-00; PERSONAL; Property; 2005 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-05-0664; CAPITAL XTRANET; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-330-020; PERSONAL; Property; 2004 AV from \$ 0 to \$ 23,170; TV from \$ 0 to \$ 23,170.

Item 3 (continued):

154-05-0665; MTS GRAPHICS LLC; PARK TWP.; OTTAWA COUNTY; WEST OTTAWA Sch. Dist.; 70-50-20-007-410; PERSONAL; Property; 2004 AV from \$ 25,000 to \$ 7,100; TV from \$ 25,000 to \$ 7,100; 2005 AV from \$ 22,100 to \$ 6,600; TV from \$ 22,100 to \$ 6,600.

154-05-0666; CARDTRONICS LP; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1003-160; PERSONAL; Property; 2005 AV from \$ 400 to \$ 1,900; TV from \$ 400 to \$ 1,900.

154-05-0667; HENNESSEY ENGINEERS INC; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 54-999-99-1712-012; PERSONAL; Property; 2003 AV from \$ 88,100 to \$ 100,900; TV from \$ 88,100 to \$ 100,900.

154-05-0707; GTECH CORP; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-020-478; PERSONAL; Property; 2005 AV from \$ 3,100 to \$ 4,300; TV from \$ 3,100 to \$ 4,300.

154-05-0708; LYON FINANCIAL SERVICES INC; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-929-575; PERSONAL; Property; 2005 AV from \$ 227,174 to \$ 229,926; TV from \$ 227,174 to \$ 229,926.

154-05-0709; CARDTRONICS LP; FRENCHTOWN TWP.; MONROE COUNTY; MONROE Sch. Dist.; 5807-000-678-00; PERSONAL; Property; 2005 AV from \$ 200 to \$ 650; TV from \$ 200 to \$ 650.

154-05-0710; JF CONSTRUCTION INC; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-20-991-0058-000; REAL;

Property; 2005 AV from \$ 1,000 to \$ 19,700; TV from \$ 1,000 to \$ 1,023.

154-05-0711; LSG SKY CHEF #200; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-2536-300; PERSONAL; Property; 2003 AV from \$ 53,400 to \$ 188,400; TV from \$ 53,400 to \$ 188,400; 2004 AV from \$ 48,800 to \$ 195,050; TV from \$ 48,800 to \$ 195,050.

154-05-0714; VIRGINIA A SONDERGELD TRUST; FAIR HAVEN TWP.; HURON COUNTY; UNIONVILLE Sch. Dist.; 3208-021-004-50; REAL; Property; 2003 AV from \$ 15,500 to \$ 108,300; TV from \$ 7,854 to \$ 100,654; 2004 AV from \$ 17,000 to \$ 109,800; TV from \$ 8,034 to \$ 102,969.

Item 3 (continued):

154-05-0715; TRW AUTOMOTIVE INC; BLACKMAN TWP.; JACKSON COUNTY; JACKSON Sch. Dist.; 38-900-08-37-600-010-00; PERSONAL; Property; 2003 AV from \$1,608,495 to \$1,845,371; TV from \$1,608,495 to \$1,845,371; 2004 AV from \$1,490,828 to \$1,624,244; TV from \$1,490,828 to \$1,624,244.

154-05-0716; TRW AUTOMOTIVE INC; BLACKMAN TWP.; JACKSON COUNTY; JACKSON Sch. Dist.; 38-999-08-28-338-001-03; PERSONAL--IFT; Property; 2003 AV from \$3,920,030 to \$4,302,894; TV from \$3,920,030 to \$4,302,894; 2004 AV from \$3,554,937 to \$3,898,463; TV from \$3,554,937 to \$3,898,463.

154-05-0717; TRW AUTOMOTIVE INC; BLACKMAN TWP.; JACKSON COUNTY; JACKSON Sch. Dist.; 38-999-08-28-338-001-04; PERSONAL--IFT; Property; 2003 AV from \$1,389,220 to \$1,453,053; TV from \$1,389,220 to \$1,453,053; 2004 AV from \$1,255,381 to \$1,314,544; TV from \$1,255,381 to \$1,314,544.

154-05-0718; CICI'S PIZZA #545; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-284630000; PERSONAL; Property; 2005 AV from \$ 35,000 to \$ 66,200; TV from \$ 35,000 to \$ 66,200.

154-05-0719; BIOLIFE PLASMA SERVICES LP; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-025-390; PERSONAL; Property; 2005 AV from \$ 47,500 to \$ 134,900; TV from \$ 47,500 to \$ 134,900.

154-05-0732; WATER-TITE WATERPROOFING; NORTHFIELD TWP.; WASHTENAW COUNTY; WHITMORE LAKE Sch. Dist.; B-99-20-054-600; PERSONAL; Property;

2003 AV from \$0 to \$ 79,500; TV from \$ 0 to \$ 79,500;
 2004 AV from \$500 to \$ 98,900; TV from \$ 5,000 to \$ 98,900.

- Item 4. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the staff recommendation that the classification for these five parcels is Residential Real property. The Commission also requested the staff to notify the township that the taxpayer identified other parcels that are similar to the Tuckers' but are classified as agricultural and that staff will be contacting the township to discuss this matter further. The taxpayer is to be copied on the letter. The below-referenced matters were postponed at the April 12, 2005 STC Meeting and the Commission requested that staff revisit the property to determine whether Residential Real property is the recommended classification even though the parcels are being entirely farmed.

Item 4 (continued):

Classification Appeal No. 04-073, LeVern and Linda Tucker
 Almont Township, Lapeer County. Parcel No. 44-001-023-002-00.
 2004 Classification: Developmental Real.
 Requested Classification: Agricultural Real.
 Assessor's Recommendation: Developmental Real.
 Assessment and Certification Division Staff Recommendation: Residential Real.

Classification Appeal No. 04-074, LeVern and Linda Tucker
 Almont Township, Lapeer County. Parcel No. 44-001-023-002-10.
 2004 Classification: Developmental Real.
 Requested Classification: Agricultural Real.
 Assessor's Recommendation: Developmental Real.
 Assessment and Certification Division Staff Recommendation: Residential Real.

Classification Appeal No. 04-075, LeVern and Linda Tucker
 Almont Township, Lapeer County. Parcel No. 44-001-023-002-20.
 2004 Classification: Developmental Real.
 Requested Classification: Agricultural Real.
 Assessor's Recommendation: Developmental Real.
 Assessment and Certification Division Staff Recommendation: Residential Real.

Classification Appeal No. 04-076, LeVern and Linda Tucker
 Almont Township, Lapeer County. Parcel No. 44-001-023-002-30.
 2004 Classification: Developmental Real.
 Requested Classification: Agricultural Real.
 Assessor's Recommendation: Developmental Real.
 Assessment and Certification Division Staff Recommendation: Residential Real.

Classification Appeal No. 04-077, LeVern and Linda Tucker
 Almont Township, Lapeer County. Parcel No. 44-001-026-004-00.

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2004 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Assessment and Certification Division Staff Recommendation: Residential Real.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission and convene the meeting of the State Board of Assessors.

ACTIONS BY THE STATE BOARD OF ASSESSORS

- Item 5. The Commission received and acknowledged that Broadwing Communication, Focal Communication, XO Communication and TDS Metrocom and its entities, have notified the State Tax Commission that they will send a letter to the State Tax Commission that will serve as their protest and appearance regarding their 2005 valuations. These entities will be requesting that the Tax Tribunal add the 2005 valuation protest to an already existing complaint for 2003 and 2004.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adjourn the meeting of the State Tax Commission and the State Board of Assessors at 3:35 P.M.

DATED TYPED: June 6, 2005

DATE APPROVED: June 14, 2005

Robert H. Naftaly, Chairperson of the State Tax Commission and Member of the State Board of Assessors

Robert R. Lupi, Chairperson of the State Board of Assessors and Member of the State Tax

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Commission

**Douglas B. Roberts, Member of the State Tax
Commission and State Board of Assessors**